



DIRECT MARKETER SALES TAX RETURN – GENERAL INSTRUCTIONS

1. Form R-1031 may only be used by a seller who meets the requirements of Revised Statute 47:302(K)(5). This return is not intended for use by a “dealer” described as “engaging in business in this state” under Revised Statute 47:301(4).
2. Filers can type information onto the form from their computer screen or print a blank copy and handwrite the information on the appropriate lines. To key information directly onto the return, simply tab into or “left click” the mouse cursor over the selected field and key the data for that line.
3. If printing by hand, enter the numerals in the boxes provided as shown in the examples on the face of the return.
4. Print a copy of the completed form and mail it to the Department of Revenue.
5. Amounts on the return should be rounded to the nearest dollar.
6. Enter the business’ legal or owner name, trade name, and address in the spaces provided in the upper portion of the return.
7. If applicable, enter your ten-digit Revenue Account Number in the space provided in the upper right-hand corner.
8. Enter the month and year of the filing period in the space provided (use mm/yy format.).
9. After all the information is entered, sign and date the return in the spaces provided. Include remittance for the tax, interest and penalty shown on line 19; and mail to the Department of Revenue at the address shown in the upper left-hand corner of the return.
10. Returns are due on or before the 20th day of the month following the month in which the sale was made. If payment is made after the due date, interest is due at the rate of 15% per annum (1.25% per month) from the due date of the return until the date of payment. In addition, a delinquent penalty is due at the rate of 5% of the tax due for each month or fraction of a month, up to a maximum of 25% of the tax due.

SPECIFIC LINE ITEM INSTRUCTIONS

1. Enter gross sales of tangible personal property sold and shipped to customers in Louisiana.
2. If you are reporting allowable deductions, be sure to complete Schedule A, lines 12 through 19. Enter the amount of allowable deductions from line 19.
3. Self-explanatory.
4. Self-explanatory.

5. The sales tax on each individual sale is rounded up or down using the 5/4 method. In cases when the sum of all the individual sales taxes collected exceeds eight percent of the taxable amount reported on line 3, the excess amount must be reported on this line.
6. Self-explanatory.
7. Vendor's compensation of 1.1% of the total tax reported on line 6 is allowed, but only if the remittance is received timely. See general instruction 10 above.
8. Self-explanatory.
9. If the return or remittance is filed after the due date, multiply line 8 by the delinquent penalty rate applicable. See general instruction 10 above.
10. If the remittance is made after the due date, multiply line 8 by the applicable interest rate. The applicable interest rate will be: (number of days from due date to date of payment) divided by (365) multiplied by (15%).
11. Self-explanatory.
12. Enter sales of prepaid telephone cards and prepaid numbers.
13. Self-explanatory.
14. Enter sales of food items for further preparation and consumption in the home. Qualifying items include, but are not limited to, meats; pastries; cookies; candy; flour, spices; coffee; rice and pasta. Gift packages of food items that include non-food items of tangible personal property are not eligible for the deduction. These items include re-usable baskets and similar containers, serving trays, cups and souvenirs.
15. Self-explanatory.
16. Enter sales of prescription and non-prescription insulin; orthotic and prosthetic devices prescribed by a physician, and medical devices prescribed by a physician and used exclusively for the treatment of diseases.
17. Enter sales to agencies, branches or instrumentalities of the U.S. Government, State of Louisiana, or any political subdivision of Louisiana.
18. Enter sales to registered Louisiana wholesalers who properly document their exempt status with a completed exemption certificate form LGST-9.
19. Add lines 13 and 15 through 18. Enter the total here and on line 2.